

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF PUERTO RICO

IN RE
GUI-MER-FE, INC.
DEBTOR

CASE NUMBER:21-01659 ESL

CHAPTER 11
Sub- Chapter V

ATTORNEYS' APPLICATION FOR ALLOWANCE OF COMPENSATION

TO THE HONORABLE COURT:

COMES NOW Madeline Soto Pacheco, of Lube & Soto Law Offices, P.S.C., counsel for the debtor herein and Applicant in this matter, who respectfully files this application for allowance of compensation and reimbursement of expenses, and represents as follows:

1. This application is submitted in compliance with the Guidelines of the U.S. Trustee's Office for the review of applications for professional compensation and reimbursement of expenses.
2. Background:
 - a. The instant bankruptcy petition was filed under the provisions of the Sub-Chapter V of Chapter 11, on May 27, 2021.
 - b. On that same date, Applicant filed a *Disclosure of Compensation of Attorney for Debtor(s)* under Federal Rule of Bankruptcy Procedure 2016 disclosing the terms of the agreement entered between Applicant and debtor, including the amount of retainer received prior to the filing of the petition and the hourly rate agreed to by applicant and debtors for their legal representation, as follows:

In Re: GUI-MER-FE, INC.
Page 2

Case No: 21-01659 ESL
Application for Compensation...

Madeline Soto Pacheco, Esq	\$250.00 per hour
Teresa M. Lube Capó, Esq	\$250.00 per hour
(d.e. 3.)	

- c. On that same date, Applicant also filed a document titled **Application for Approval of Employment of Attorneys**, to retain the services of Ms. Madeline Soto Pacheco, Esq., and Ms. Teresa Lube Capó, Esq. of Lube & Soto Law Offices, PSC as counsel for the debtor Gui-Mer-Fe, Inc. (the employment). The employment of Lube & Soto Law Offices, PSC was approved by order dated June 14, 2021 (d.e. 4 and 18 respectively).
- d. The compensation and reimbursement of expenses requested herein are billed at rates no less favorable to the debtor/estate than those customarily employed by comparably skilled practitioners in Chapter 11 cases at the time of the agreement.
- e.. This is applicant's first professional fee application. Professional services for which allowance of compensation is sought herein, were performed during the period of April 16, 2021 through today, September 21, 2021.
- f. Applicant has no agreement to share the fees except with members of her own law firm.
- g. Applicant has drafted and read the application. Debtor has reviewed the attached detailed invoice for services rendered, and is aware and has authorized the filing of the application for compensation as per the detailed statement for services.

In Re: GUI-MER-FE, INC.
Page 3

Case No: 21-01659 ESL
Application for Compensation...

3. A history of the case and its current status, related to the services provided by the undersigned's law offices is as follows:
 - a. Debtor is a corporation organized under the laws of Puerto Rico and is authorized to do business as such in the Island. Debtor's business is to offer physical educational, occupational and speech therapy to qualified students under the programs offered by the PR Department of Education.
 - b. The instant bankruptcy petition was filed on behalf of Debtor on an emergency basis to protect its assets, specifically the money deposited in its bank account from threats of garnishment by a creditor with a judgment against it on a torts action.
 - c. The IDI and the 341 meeting of creditors (341) were held on June 18, 2021 and on July 2, 2021, respectively. On June 28, 2021 debtor filed its **Status Conference Report** and discussed the details and time table to follow in the case. The status conference was held on July 13, 2021. Refer to d.e. **32**, **35** and **36** for details on the events.
 - d. Debtor provided all documents to the attention of the US Trustee's Office (UST) as requested through the pendency of the case and has filed the amendments to schedules and bankruptcy documents as needed.
 - e. Debtor has filed the operating reports corresponding to the months of May, June and July 2021 (d.e. **39**, **40** and **41**).
 - f. On August 25, 2021, Debtor filed the **Plan of Reorganization Dated August 24, 2021** (the plan) as per the timetable established on the case (d.e. **44**).

In Re: GUI-MER-FE, INC.
Page 4

Case No: 21-01659 ESL
Application for Compensation...

- g. The plan was mailed to creditors along with the ballots for voting on the rejection or acceptance of the same on August 30, 2021 as ordered by the Honorable Court on August 26, 2021. *Certificate of Service* was filed pursuant to the order on August 30, 2021 (d.e.45 and 47 respectively).
 - h. The *Application for Compensation of Accountant* for services rendered from June 1, 2021 through August 25, 2021 was filed on September 28, 2021 in compliance with the order (d.e.,48).
 - i. The instant application for compensation is filed in compliance with the Honorable Court's order as well. The confirmation hearing of the plan is scheduled to be held on September 28, 2021 at 10:00 AM.
4. The following represents a summary of the professional time and fees requested, and for which this application is filed:

	Hours	Rate	Total
Total pre confirmation hours worked for which approval is sought	89 hrs. 12 min. (89.19)	\$250.00	\$22,295.80
Minus "no charge"	1 hr.6 min (1.10)	\$250.00	\$ 274.96
Total billable time and professional fees	88 hrs 6 min. (88.10)		\$22,020.84
Total bankruptcy Costs and Expenses			\$303.04

In Re: GUI-MER-FE, INC.
Page 5

Case No: 21-01659 ESL
Application for Compensation...

5. Applicant provides an itemized description of services rendered with entries organized in chronological order within each project category pursuant to the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 USC §330. The itemized description and breakdown is filed and made part of this application.
6. The following represents a summary of the breakdown.

	Hours	Total
Bankruptcy costs and expenses		\$303.04
Case Administration	26 hrs. 20 min. (26.33)	\$6,583.34
Claims Administration	1 hr. 35 min. (1.58)	\$395.83
Fees/ Employment (no charge 6 min)	2 hrs. 30 min. (2.50)	\$625.00
First debtor's Interview (no charge)	1 hr (1.00)	no charge
IDI	8 hrs 15 min (8.25)	\$2,062.50
Meeting of creditors	1 hr. 30 min (1.50)	\$375.00
Petition and Schedules	23 hrs 22 min (23.37)	\$5,841.67
Plan of Reorganization	24 hrs 33 min (24.55)	\$6,137.50

In Re: GUI-MER-FE, INC.
Page 6

Case No: 21-01659 ESL
Application for Compensation...

7. I hereby certify that to the best of my professional knowledge, information and belief formed after reasonable inquiry, that the instant Application for Compensation and Reimbursement of Expenses conforms with the Guidelines of the U.S. Trustee; that the undersigned has discussed it with the debtor, and that debtor has signed and authorized the filing of the instant application; and that the compensation requested herein is actual and necessary and have been billed at rates in accordance with customary practices being these no less favorable to the estate and the debtor than those customarily employed.

WHEREFORE, Applicant respectfully prays to this Honorable Court to enter an order allowing compensation for attorney fees sought herein in the total amount of **\$22,295.80**, minus a discount of \$274.96 (“ no charge”), minus the retainer paid by Debtor prior to the filing of the petition in the amount of the \$5,000.00, leaving a total of \$17,020.84 for billable hours plus \$303.04 for bankruptcy costs and expenses, for a balance of **\$17,323.88** to be paid by Debtor as an administrative expense upon approval of the instant application for compensation for fees and expenses.

NOTICE TO CREDITORS AND PARTIES IN INTEREST

Within twenty one (21) days after service as evidenced by the certification, and an additional three (3) days pursuant to Fed. R. Bank. P. 9006(f) if your were served by mail, any party against whom this paper has been served, or any other party to the action who objects to the relief sought herein, shall serve and file an objection or other appropriate response to this paper with the Clerk’s office of the U.S. Bankruptcy Court for the District of Puerto Rico. If no objection or other response is filed within the time allowed herein, the paper will be deemed unopposed and may be granted unless: (I) the requested relief is forbidden by law; (ii) the requested relief is against public policy; or (iii) in the opinion of the Court, the interest of justice requires otherwise.

In Re: GUI-MER-FE, INC.
Page 7

Case No: 21-01659 ESL
Application for Compensation...

Certificate of Service: Counsel for the debtor hereby certifies that on today's date, creditors of the debtor and parties in interest in the above captioned case have been served by the means stated below with copies of the instant application for compensation:

The following parties, who are registered parties have received notices by electronic means through CM/ECF:

CARLOS INFANTE	On behalf of creditor The Special Claims Committee of the Financial Oversight and Management Board for Puerto Rico Acting By and Through its Members cinfante@estrellallc.com ; cinfante@ecf.courtfrive.com
DIANA TORRES CANCEL	dtorres.trustee.subchapter.5@gmail.com
MADELINE SOTO PACHECO	madelinesotopacheco@gmail.com ; lubeysoto@gmail.com ; lubeysotoii@gmail.com ; lys.cmecf.bk@gmail.com
MONSITA LECAROSZ ARRIBAS	ustpregion21.hr.ecf@usdoj.gov
US TRUSTEE	ustpregion2.hr.ecf@usdoj.gov

I further certify that a the documents referred to above, have been additionally remitted to the following creditors and parties in interest to the following electronic addresses:

Municipal Revenue Collection Office (C.R.I.M.): Carmen Priscilla Figueroa, Esq.; cfigueroa@crimpr.net

PR Department of the Treasury: Migda L. Rodríguez Collazo, Esq.; mlrcbankruptcy@gmail.com, bankruptcy@hacienda.pr.gov

Financial Oversight and Management Board Of PR: Herman D. Bauer Alvarez, Esq.; hermann.bauer@oneillborges.com

Financial Oversight and Management Board Of PR: Martin J. Bienenstock, Esq.; mbienenstock@proskauer.com

PR Department of Justice: Migda L. Rodríguez Collazo, Esq.; migrodriguez@justicia.pr.gov

First Bank Puerto Rico: Maria Mercedes Benabe, Esq.; maria.benabe@firstbankbr.com

The Commonwealth of Puerto Rico: Sunny P. Beville, Esq.; sbeville@brownrudnick.com

In Re: GUI-MER-FE, INC.
Page 8

Case No: 21-01659 ESL
Application for Compensation...

AA General contractor Corp.: Martini, Hughes & Grossman; james@mhg.bz

Casillas Santiago & Torres, LLC, as counsel to the Official Committee of Unsecured Creditors: jcasillas@cstlawpr.com

Diana Torres Cancel, Sub- Chapter V Trustee: d.torres.trustee.subchapter.5@gmail.com

and that I have otherwise served these documents to the following parties by prepaid first class U.S. Postal Service:

Internal Revenue Service
Centralized Insolvency Operations
PO Box 7346
Philadelphia, PA 19101-7346

Dept. Of Education
PO BOX 190759
San Juan PR 00919-0759

Small Business Administration
1545 Hawkins Blvd.
Suite 202
El Paso, TX 79925-2654

Darlene N. Arroyo Feliciano
Ext. Guaydia
Calle Pedro Alvarado 21
Guayanilla PR 00656

Department of the Treasury
Bankruptcy Section 424-B
PO Box 9024140
San Juan, PR 00902-4140

Small Business Administration
10737 Gateway West
Suite 320
El Paso TX 79935-4910

PR Dpt. of Labor
PO BOX 191020
San Juan PR 00919-1020

Stephen J. Muldrow, AUSA
Torre Chardón 1201
350 Chardón St.
San Juan PR 00918-2124

United States Trustee's Office
Edificio Ochoa
500 Tanca Street Suite 301
San Juan PR 00901-1922

Jaime El Kouri
Jacob Jarvis Federal Bldg.
26 Federal Plaza Room 2-128
New York, NY 10279-2004

The Special Claims Committee of
the Financial Oversight and
Management Board for Puerto Rico
Estrella LLC
PO BOX 9023596
San Juan PR 00902-3596

Respectfully submitted in San Juan, Puerto Rico, this September 21, 2021.

/s/ ***Madeline Soto Pacheco***
MADELINE SOTO PACHECO, ESQ.
USDC 207910
LUBE & SOTO LAW OFFICES
Attorney for Debtor: Gui-Mer-Fe, Inc.
1130 F.D. Roosevelt Ave.
San Juan Puerto Rico, 00920-2906
TEL.:San Juan 787-722-0909
Tel Ponce 787-841-1704
E-MAIL: madelinesotopacheco@gmail.com

Lube & Soto LAW OFFICES, P.S.C.

INVOICE

21-01659

INVOICE NO.: 044
INVOICE DATE: 9/21/2021

PAYMENT TERMS:: Fee balance payable upon court approval.

Time shown below is in 6 minute increments (tenths of an hour)

DATE	DESCRIPTION	QTY	AMOUNT
	PROJECT: Bankruptcy Costs and Expenses		
6/11/2021	Noticing Dockets: 12 and 13 Printing Costs: 154 X .15 __ 22.10 Postage Costs: 14 at the 1oz rate __ 7.14 POSTAGE BREAKDOWN: DOMESTIC MAIL: 14 envelopes @ .51 __ 7.14 TOTAL NUMBER OF ENVELOPES PRINTED: 14	1.00	\$29.24
6/16/2021	(Court Fees) Miscellaneous fee for Amendment to master list to include creditors	1.00	\$32.00
6/16/2021	Notice of disputed claims, certificate of service, Motion to amend master list to include creditors	124.00	\$12.40
6/16/2021	Notice of Disputed Claims, Motion to Amend Master List to include Creditors.	14.00	\$7.70
6/28/2021	(Court Fees) Miscellaneous fee for Amendment to master list to include creditor	1.00	\$32.00
8/24/2021	(Court Fees) Miscellaneous fee for Amendment to Schedule D master list to include creditor (d.e. 42)	1.00	\$32.00
8/25/2021	Pstage regular mail: Amended schedules D, E, F (d.e. 42) to SBA	1.00	\$1.10
8/28/2021	Copies: plan, order & ballots for notice to creditors as ordered by the court (\$97.75 plus IVU total \$108.99)	544.95	\$108.99
8/28/2021	Postage fees: plan, ballots and order to creditors	10.00	\$22.00
8/28/2021	Postage fees: plan, order, ballots to creditor	1.00	\$2.40
9/8/2021	Postage: mailing Application for Compensation Accountant (d.e. 48)	11.00	\$5.61
9/8/2021	Copies; mailing to creditors Application for Compensation of Accountant	88.00	\$17.60
	TOTAL: Bankruptcy Costs and Expenses		\$303.04
	PROJECT: Case administration		
5/27/2021	(MSP) Meeting with debtor to review information, and prepare emergency filing. Draft petition, discuss fee arrangement, and File documents with the court. Discuss pending matters, operating guidelines and request additional information required for schedules and statements and documents for IDI meeting with UST.	4.50	\$1,125.00
5/27/2021	(MSP) Draft/review Application for employment to file with the court.	0.40	\$100.00

Invoice no.: 044

DATE	DESCRIPTION	QTY	AMOUNT
5/31/2021	(TML) Draft Notice of Disputed Claims and Certificate of Service. Docket hearing dates.	0.40	\$100.00
6/1/2021	(MSP) Telephone conference with debtor's principal Ms. García. Re: documents and information requested to complete schedules for filing on or before 10/6/2021. Telephone conference to be held 6/2/21 @ 2:00 pm	0.50	\$125.00
6/2/2021	(MSP) Telephone conference with debtor's principal and CPA Luis Cruz. Mr. Cruz to be retained as accountant for the debtor. Documents to be provided by Mr. Cruz for filing in compliance with 11 USC Section 1116. Telephone conference with Mr. Corral, Esq. Re: status of adversary proceeding filed against debtor by the Financial Oversight and Management Board for PR. Information will be provided to be included in schedules.	1.00	\$250.00
6/8/2021	(TML) Meeting with debtor to gather information for schedules, statements and IDI	2.00	\$500.00
6/11/2021	(MSP) Discussion, review and compilation of section 1116 documents for filing along with motion. Motion filed (d.e. 16)	1.00	\$250.00
6/22/2021	(MSP) Receipt, review and compilation of information and documents provided by debtor. Email to debtor's principal with the updated list of requested documents to be submitted to my attention on or before 6/25/21 in preparation for the 341 to be held on 7/2/21 @ 9:00 AM	1.00	\$250.00
6/22/2021	(MSP) Telephone conference with CPA L. Cruz and debtor's principal. Re: updated list of documents requested and need to amend schedules and SOFA as per information to be provided.	1.50	\$375.00
6/23/2021	(MSP) Telephone conference with debtor's principal. Re: list of documents requested by UST. Will provide all documents by today.	0.70	\$175.00
6/25/2021	(MSP) Receipt, review and compilation of documents received from debtor's principal. Drafting of amended schedules with email to debtor for her review prior to filing. Email to UST's office with copies of all documents in compliance with request made at IDI. Documents to be discussed on 6/28/21 at 4:00 PM.	2.50	\$625.00
7/1/2021	(MSP) Case review and telephone conference with debtor's principal in preparation and discussion for 341 to be held on July 2, 2021. Debtor provided evidence requested related to IRS claim. Email to IRS including evidence in request of review and revision of its claim. Debtor up to date in filing and paying tax obligations to IRS. Review of amended claim I (IRS), claim 2 (Commonwealth of PR and NOA (d.e 34)	4.00	\$1,000.00
7/6/2021	(MSP) Case review after 341. Email to CPA. Re: Request for correction of information as discussed at 341 related to totals paid to insiders (SOFA30) and payments made within 90 days from petition (IDI 13) and timetable discussion for the filing of the plan and documents in support thereof.	0.50	\$125.00
7/12/2021	(MSP) Case review for status. To address issues as discussed at 341 (d.e. 35) Telephone conference with CPA. Re: amendments to schedules to include second EIDL loan of 2020. Promissory note and documents reflect loan is partly secured (up to value of collateral). Email to debtor to provide additional documents for both EIDL loans to draft amendments.	1.40	\$350.00
7/12/2021	(MSP) Telephone conference with debtor. Debtor to provide additional information for amendment to schedules, if applicable. Re: EIDL loan.	0.10	\$25.00
7/13/2021	(MSP) Attended status conference via teleconference (Teams). Timetable for the filing of the plan discussed. Debtor to file operational reports for the month of May 2021 (1 day) and June 2021 to be filed on or before July 20, 2021. Debtor to amend SOFA 30 as discussed at 341 and submit document to UST related to forbearance of SBA EIDL loan (d.e. 36)	0.50	\$125.00

Invoice no.: 044

DATE	DESCRIPTION	QTY	AMOUNT
7/26/2021	(MSP) Telephone conference with Ms. Garcia (President). Re: 2 EIDL loans for amended schedule D, and operating reports for 5/2021 and 6/2021. Email to CPA. Re: operating reports due.	0.50	\$125.00
7/28/2021	(MSP) Receipt, review ,compilation and filing of operational reports for the months of 5/2021 and 6/2021 (d.e. 39 & 40 respectively)	0.67	\$166.67
8/19/2021	(MSP) Telephone conference with M. Garcia (President). Re: SBA letter and discussion of plan payments alternatives included in plan of reorganization so far. Telephone conference with CPA, Luis Cruz. Re: July 2021 operational report, forecast, plan payments alternatives, LV analysis, etc. for the on-going drafting of Plan of reorganization.	0.50	\$125.00
8/19/2021	(MSP) Review of claims and SBA's UCC filing documents for amended schedule D, E, F. LV Analysis as per amended schedule D for the ongoing drafting of plan. Email to CPA Luis Cruz with all information for his review and revision as applicable.	2.67	\$666.67
	TOTAL: Case administration		\$6,583.34
	PROJECT: Claims Administration		
6/30/2021	(MSP) Receipt & review IRS claim. Email to debtor's principal and CPA to provide information to evidence to object to estimated portion of the claim for the year 2020 and 2021	0.25	\$62.50
7/27/2021	(MSP) Review of IRS amended claim 1. Email to CPA to review claim as per income tax returns filed. Receipt and review of information provided by debtor for drafting and filing amended SOFA (30). Re: payments to insiders within 1 year before filing (d.e. 38)	1.00	\$250.00
7/29/2021	(MSP) Telephone conference and email communication with Chapter V trustee D. Torres. Re: case status and documents filed.	0.33	\$83.33
	TOTAL: Claims Administration		\$395.83
	PROJECT: Fees/Employment		
4/16/2021	(TML) Draft engagement letter. Sent by email to principal.	0.10	N/C
6/10/2021	(TML) Draft/review application for employment of accountant and file with the Court (d.e. 13).	0.50	\$125.00
9/8/2021	(MSP) Review of CPA's invoice for professional services. Drafting, filing and notice to all parties of Application for Compensation for Accountant (d.e. 48)	1.00	\$250.00
9/21/2021	(MSP) Drafting and filing Application for Compensation debtor's attorney	1.00	\$250.00
	TOTAL: Fees/Employment		\$625.00
	PROJECT: First debtor's interview		
4/16/2021	(TML) Initial meeting, explanation of available remedies and general requirements of bankruptcy proceedings. Discuss costs and fee arrangement and time frames. Draft emails containing questionnaire, required documentation to debtor and accountant.	1.00	N/C
	TOTAL: First debtor's interview		\$0.00
	PROJECT: IDI		
6/10/2021	(TML) Meeting with debtor and continued preparation and compilation of IDI documents. Drafting of request for extension of time to file schedules and statements (d.e. 12).	2.50	\$625.00

Invoice no.: 044

DATE	DESCRIPTION	QTY	AMOUNT
6/15/2021	(MSP) Final compilation of documents to be included in the completed list of IDI documents as reviewed. Email to debtor's principal and CPA Cruz with copy of final list for discussion prior to IDI to be held on 6/18/21 @ 1:30 PM. Email of completed list to UST and Ms. Torres, Chapter V Trustee.	2.00	\$500.00
6/18/2021	(MSP) Telephone conference with UST and Chapter V Trustee. Re: IDI to be held as sscheduled (holiday today).	0.50	\$125.00
6/18/2021	(MSP) Telephone conference with debtor's principal and Mr. L Cruz in preparation for IDI to be held at 1:30 PM	1.25	\$312.50
6/18/2021	(MSP) Attended IDI meeting by phone with debtor's principal. UST and Chapter V Trustee requested additional documents and information to be submitted to their attention, ie: copies of DIP's accounts with copies of voided checks, evidence of forgiveness of PPP loan, etc.	1.50	\$375.00
6/18/2021	(MSP) Telephone conference with debtor's principal after conclusion of IDI to summarize and discuss requests for information by Trustee. Debtor to provide requested information.	0.50	\$125.00
	TOTAL: IDI		\$2,062.50
	PROJECT: Meeting of Creditors		
7/2/2021	(TML) Attended 341 Meeting of creditors via telephonic conference with debtor and UST.	1.50	\$375.00
	TOTAL: Meeting of Creditors		\$375.00
	PROJECT: Petition and Schedules		
6/2/2021	(MSP) Telephone conference with debtor's principal. On-going drafting of schedules as per information and documents provided. Still to submit additional documentation to continue drafting schedules.	1.25	\$312.50
6/7/2021	(MSP) Telephone conference with Mr. Cruz, CPA and Ms. García. Re: on-going drafting of schedules and 1116 documents for filing and compliance with order dated 6/4/21 (d.e. 10)	0.50	\$125.00
6/8/2021	(MSP) Receipt and review of documents and information provided by debtor to continue drafting of schedules. To draft motions to add creditor SBA (EIDL loan). email to debtor's principal and L. Cruz. Re: IDI rescheduled as requested to be held on 6/18/2021 @ 1:30 PM. 341 remains as originally scheduled for 7/2/2021 @ 9:00 AM.	4.50	\$1,125.00
6/10/2021	(MSP) Telephone conference with L. Cruz and M. Garcia. Re: accounts receivable and aging, list of equipment, fixtures and office furniture for schedules and IDI, etc	0.50	\$125.00
6/12/2021	(MSP) Receipt, review and analysis of information and documents to continue drafting schedules. Email to debtor's principal for additional information to include in schedules.	3.00	\$750.00
6/14/2021	(MSP) On-going drafting of schedules for discussion with debtor's principal. Emailed completed schedules thus far to debtor for review, revision and provide additional information to conclude drafting of schedules.	2.00	\$500.00
6/16/2021	(MSP) Meeting with debtor to discuss schedules prior to filing. Schedules signed and completed. Schedules, SOFA, Motion to Amend Master List, Notice of Disputed Claims, COS nd Amended List of 20 Largest Creditors filed today to include AA General Contractor (disputed claim) and SBA EIDL loan (d.e. 19, 20,21, 23, 24 and 25)	2.50	\$625.00

Invoice no.: 044

DATE	DESCRIPTION	QTY	AMOUNT
6/17/2021	(MSP) Telephone conference with debtor's principal and CPA. Re: to review if there is an additional PPP loan that is still outstanding First PPP FB loan was forgiven. To provide documentation and determine whether schedules need to be amended further. SOFA (30) needs to be amended to include payments to insiders of 5/21. Mr. Cruz to gather information and provide to my attention for amendments.	0.75	\$187.50
6/22/2021	(MSP) Receipt and review of documents requested. Drafting of amended schedules A/B, E/F and matrix to include additional creditor FB and notice to party in interest. Email to debtor with amended schedules for her review discussion on 6/23/21 @ 3:30 PM	1.00	\$250.00
6/23/2021	(MSP) Telephone conference with debtor. Re: review of documents provided in support of amended schedule E/F. Needs to submit documents to correct information in schedules.	1.80	\$450.00
6/28/2021	(MSP) Meeting with debtor to discuss, review and sign amended schedules prior to filing. Drafting and filing motion submitting statement of purpose for the filing of amended schedules A/B, E/F and SOFA (d.e. 28 and 30), amended 20 largest to add creditor FB (d.e. 31) and drafting and filing Status Conference Report (d.e. 32)	2.50	\$625.00
7/13/2021	(MSP) Case review for amendments to SOFA (30) to be signed by debtor's president after its discussion. Email to UST office and sub chapter V trustee with copy of requested document at 341. Email to IRS in follow up of review and revision of its claim number 1 as per information provided to the agency.	1.00	\$250.00
7/13/2021	(MSP) Telephone conference with debtor. re: amended SOFA. Discussed treatment of EIDL loans depending should they be secured or not. Debtor needs to provide loan documents of EIDL of 2018 to asses security status.	0.40	\$100.00
8/24/2021	(MSP) Final compilation of documents prior to filing. Review and filing of MOR 7/2021 (d.e. 41). Review of attachments for plan to discuss with CPA. Filing of amended schedule D as discussed and signed by debtor (d.e. 42)	1.67	\$416.67
	TOTAL: Petition and Schedules		\$5,841.67
	PROJECT: Plan of Reorganization		
8/12/2021	(MSP) Commenced drafting plan of reorganization	2.00	\$500.00
8/20/2021	(MSP) On-going drafting of Plan of reorganization	2.00	\$500.00
8/20/2021	(MSP) On-going drafting of plan of reorganization	2.00	\$500.00
8/20/2021	(MSP) Legal research of applicable bankruptcy provisions to continue drafting plan of reorganization	2.00	\$500.00
8/21/2021	(MSP) Completed drafting first draft of the plan to discuss with debtor, CPA and the Trustee	4.25	\$1,062.50
8/23/2021	(MSP) Telephone conferences with CPA Luis Cruz for the discussion, review and revision of LV analysis, projections, plan payments etc as per debtor's financial situation to integrate as part of the provisions of the plan. Discussed various alternatives for repayment of SBA fully secured loan (Class 1 of the Plan). Draft revised for second draft for final discussion.	4.00	\$1,000.00
8/24/2021	(MSP) Final review and revision of plan as per revised documents. Email to debtor with final draft of Amended schedules D,E, F and plan of reorganization to discuss prior to signing and filing	1.10	\$275.00
8/24/2021	(MSP) Meeting with debtor's principal to discuss documents to be filed. Re: plan of Reorganization and amended schedules D,E, F. Debtor agrees with its terms and provisions. Documents signed. amended Schedules D, E, F filed (d.e. 42).	1.00	\$250.00

Invoice no.: 044

DATE	DESCRIPTION	QTY	AMOUNT
8/25/2021	(MSP) Telephone conference with CPA Luis Cruz. Re: projections for five years 2021 through 2026 and plan payments accordingly. Will send revised documents to integrate as part of the plan.	0.40	\$100.00
8/25/2021	(MSP) Telephone conference with D. Torres, CPA, Chapter V Trustee, to discuss plan provisions, projections, plan payments etc. To continue final revision prior to filing.	0.70	\$175.00
8/25/2021	(MSP) On-going review and revision of plan and documents in support thereof. Telephone conference with CPA to discuss projections and plan payments for final revision.	0.40	\$100.00
8/25/2021	(MSP) Revision of plan provisions , specifically plan treatments to claims and monthly plan payments according to revised projections. Discussed revised plan with debtor and authorized its filing.	0.90	\$225.00
8/25/2021	(MSP) Telephone conference with D. Torres, Chapter V Trustee to discuss latest revision of plan, specifically treatment of claims, plan payments and projections as previously discussed.	0.20	\$50.00
8/25/2021	(MSP) Receipt and review of revised attachments. Telephone conference with CPA Luis Cruz for final discussion and compilation of attachments to plan. Plan filed (d.e. 44)	0.40	\$100.00
8/28/2021	(MSP) Drafting of Certificate of Service, preparation of ballots and compilation of documents to notify creditors in compliance with the order dated 8/26/21. Courtesy copies of the documents emailed to creditors, and other parties in interest as disclosed in the COS.	3.00	\$750.00
8/30/2021	(MSP) Review of emails received. re: notice of plan, ballots & order. Filing of COS of plan, order & ballots (d.e. 47)	0.20	\$50.00
	TOTAL: Plan of Reorganization		\$6,137.50
	Total All hours for this invoice	89.19	
	Total No Charge hours for this invoice	1.10	
	Total Billable hours for this invoice	88.09	
	Total amount of this invoice		\$22,323.88

ACCOUNT INFORMATION

Prior account balance	\$0.00
Payment 05/27/2021	(\$5,000.00)
Invoice 044 09/21/2021	\$22,323.88
Current account balance	\$17,323.88

AMOUNT DUE: \$17,323.88